

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 30<sup>th</sup> September, 2014**

**No. 403**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAX DIVISION  
FINANCE, REVENUE & EXPENDITURE DEPARTMENT  
GANGTOK- 737101, SIKKIM**

**No. 107/CTD/2014**

**Dated 27/09/ 2014**

**NOTIFICATION**

In exercise of the powers conferred by Section 30A of the Sikkim Value Added Tax Act, 2005 readwith sub-rule (1) of rule 36A of the Sikkim Value Added Tax Rules, 2005, and in concurrence of the sub-section (1) of Section 12A of the Sikkim Industrial Promotion and Incentive (Amendment) Act, 2007 the State Government being satisfied to do so in public interest hereby notifies that the firm and company listed under Column II in table below are allowed to avail the deferral scheme of payment of tax on local sale of registered goods manufactured in its industrial unit at the respective address mentioned under Column III for a period of ten years from the date of commencement of commercial production as specified under Column IV.

In pursuance of sub-rule (3) of the rule 36A and under the sub-section (1) of Section 12A of the Sikkim Industrial Promotion and Incentive (Amendment) Act, 2007 the companies shall pay the total deferred amount of tax in four equal half yearly installments in manner provided under Column V:

Sl. No.	Name of the company	Address of the manufacturing unit	Period of deferment allowed	Payment schedule
I	II	III	IV	V
01	M/s Anjali Packaging	Manpur, P.O.-Jorethang, South District, Sikkim	01-Sept.-2010 to 31-Aug-2020	<ul style="list-style-type: none"> <li>- 1<sup>st</sup> installment before 01-March-2021</li> <li>- 2<sup>nd</sup> installment before 01-Sept-2021</li> <li>- 3<sup>rd</sup> installment before 01-March-2022</li> <li>- 4<sup>th</sup> installment before 01-Sept-2022</li> </ul>
02	M/s Epitome Petrochemicals (P) Limited	Namli, P.O.- Ranipool, East District, Sikkim	20-Jan-2009 to 19-Jan-2019	<ul style="list-style-type: none"> <li>- 1<sup>st</sup> installment before 20-July-2019</li> <li>- 2<sup>nd</sup> installment before 20-Jan-2020</li> <li>- 3<sup>rd</sup> installment before 20-July-2020</li> <li>- 4<sup>th</sup> installment before 20-Jan-2021</li> </ul>

Nevertheless, both the companies shall have to file the returns for quarterly period as prescribed under Section 30 of the Sikkim Value Added Tax Act, 2005.

**Principal Secretary  
Finance, Revenue & Expenditure Department  
Government of Sikkim**